This listing of claims will replace all prior versions, and listings, of claims in the application:

## Listing of Claims:

Claim 1 (cancelled).

Claim 2 (currently amended). An electronic revenue stamp issuing apparatus, in accordance with claim 1, further comprising:

a judging means for judging whether the amount of an electronic revenue stamp to be issued is equal to or less than a prepaid amount;

an issuing means for issuing said electronic revenue stamp as data on a document, said issuing means giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged to be equal to or less than said prepaid amount;

a balance amount reducing means for reducing said amount of said electronic revenue stamp from said prepaid amount if said electronic revenue stamp is issued;

a verifying means, wherein said verifying means receives a digital certificate from said receiver making an electronic revenue stamp invalid, containing a digital signature of said receiver, and verifies whether said digital certificate making said electronic stamp invalid is valid or not by using said identifier of said receiver;

an amount increasing means for increasing said prepaid amount; and

an invalid electronic revenue stamp recording means for recording said digital certificate making an electronic revenue stamp invalid.

Claim 3 (currently amended). An electronic revenue stamp issuing apparatus in accordance with claim [[1]] 2, wherein:

said issuing means issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.

Claim 4 (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, wherein:

said verifying means verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.

Claim 5 (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, further comprising:

invalid electronic revenue stamp data for storing data of electronic revenue stamps made to be invalid.

Claim 6 (currently amended). An electronic revenue stamp issuing apparatus in accordance with claim [[1]] 2, further comprising:

an issued electronic revenue stamp recording means which records issued electronic revenue stamps; and

storing means for issued electronic revenue stamp data and invalid electronic revenue stamp data.

Claim 7 (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, wherein:

said verifying means verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing

apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp, and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.

Claim 8 (cancelled).

Claim 9 (currently amended). An electronic revenue stamp issuing method, in accordance with claim 8, further comprising the steps of:

judging whether the amount of an electronic revenue stamp to be issued is equal to or less than a prepaid amount;

providing an electronic revenue stamp issuing apparatus;

said electronic revenue stamp issuing apparatus issuing said electronic revenue stamp as data on a document and giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged to be equal to or less than said prepaid amount;

said electronic revenue stamp issuing apparatus reducing said amount of said electronic revenue stamp from said prepaid amount if said electronic revenue stamp is issued;

when a digital certificate from said receiver making electronic revenue stamp invalid containing a digital signature of said receiver is received, verifying whether said digital certificate making said electronic revenue stamp invalid is valid or not by using said identifier of said receiver;

increasing said prepaid amount; and

recording said digital certificate making an electronic revenue stamp invalid.

Claim 10 (currently amended). An electronic revenue stamp issuing method in with claim [[8]] 9, wherein:

said issuing step issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.

Claim 11 (previously presented). An electronic revenue stamp issuing method in accordance with claim 9, wherein:

said verifying step verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.

Claim 12 (original). An electronic revenue stamp issuing method in accordance with claim 9, further comprising the step of:

storing invalid electronic revenue stamp data that are data of electronic revenue stamps made to be invalid.

Claim 13 (currently amended). An electronic revenue stamp issuing method in accordance with claim [[8]] 9, further comprising the steps of:

recording issued electronic revenue stamps; and

storing issued electronic revenue stamp data and invalid electronic revenue stamp data.

Claim 14 (previously presented). An electronic revenue stamp issuing method in accordance with claim 9, wherein:

said verifying step verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp,

and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.

Claim 15 (cancelled).

Claim 16 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method, in accordance with elaim 15, further comprising the steps of:

judging whether the amount of an electronic revenue stamp to be issued is equal to or less than a prepaid amount;

providing an electronic revenue stamp issuing apparatus;

said electronic revenue stamp issuing apparatus issuing said electronic revenue stamp as data on a document and giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged to be equal to or less than said prepaid amount;

said electronic revenue stamp issuing apparatus reducing said amount of said electronic revenue stamp from said prepaid amount if said electronic revenue stamp is issued;

when a digital certificate from said receiver making electronic revenue stamp invalid containing a digital signature of said receiver is received, verifying whether said digital certificate making said electronic revenue stamp invalid is valid or not by using said identifier of said receiver;

increasing said prepaid amount; and

recording said digital certificate making an electronic revenue stamp invalid.

Claim 17 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim [[15]] 16, wherein:

said issuing step issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.

Claim 18 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim [[15]] 16, wherein:

said verifying step verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.

Claim 19 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of a control program of an electronic revenue stamp issuing method in accordance with claim [[15]] 16, further comprising the step of:

storing invalid electronic revenue stamp data that are data of electronic revenue stamps made to be invalid.

Claim 20 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for

storing a control program of an electronic revenue stamp issuing method in accordance with claim [[14]] 16, further comprising the steps of:

recording issued electronic revenue stamps; and

storing issued electronic revenue stamp data and invalid electronic revenue stamp data.

Claim 21 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim [[15]] 16, wherein:

said verifying step verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp, and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.

Claim 22 (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of a control program of an electronic revenue stamp issuing method in accordance with claim [[15]] 16, wherein:

said program storage device storing said control program of said electronic revenue stamp issuing method is an IC card.